



Iowa S Corporation Declaration for an E-File Return

See Instructions For calendar year 2011 or tax year beginning _____, 2011, ending _____, 20 _____

Name of Corporation _____	Federal Employer Identification Number (FEIN) _____
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Part I Tax Return Information

1. Net Income (loss) from federal Schedule K (IA 1120S, Part III, line 1) 1. _____
2. Total additions (IA 1120S, Part III, line 4) 2. _____
3. Total reductions (IA 1120S, Part III, line 8) 3. _____
4. Modified federal net income (IA 1120S, Part III, line 10) 4. _____

Part II Declaration of Officer (Be sure to keep a copy of the tax return)

Under penalties of perjury, I declare that I am the president or other duly authorized officer of the above S corporation and that the information I have provided to my Electronic Return Originator (ERO) and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the Iowa income tax return. To the best of my knowledge and belief the S corporation return is true, correct, and complete. I consent that the S corporation's return, including any accompanying schedules and statements, be sent to the Internal Revenue Service (IRS) by my ERO and retrieved by the Iowa Department of Revenue (IDR). If the S corporation is filing a balance due return, I understand that if the IDR does not receive full and timely payment of its tax liability, the S corporation will remain liable for the tax liability and all applicable penalties and interest. If there is an error on my federal return, I understand my state return may be rejected. If the processing of my return is delayed, I authorize the IDR to disclose to my ERO and/or transmitter the reason(s) for the delay. I also consent to the IDR sending to my ERO and/or transmitter an acknowledgment of receipt of transmission and indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Sign Here

Signature of Officer	Date	Title
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Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above return and that entries on form IA 8453-S are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The president or duly authorized officer will have signed this return before submitting to the IRS. I have provided the officer with a copy of all forms and information to be filed with the IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Developer Guide and Information for e-File Providers. I will keep form IA 8453-S, with attachments, on file for three years from the due date of the return or the filing date, whichever is later, and I will make a copy available to the IDR upon request. If I am the paid preparer, under penalties of perjury, I declare that I have examined the above S corporation return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**ERO
Use
Only**

ERO Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address and ZIP code _____				FEIN _____
				Phone Number () _____

**Paid Preparer
Use
Only**

Paid Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address and ZIP code _____			FEIN _____
			Phone Number () _____

**DO NOT MAIL
THIS FORM**

2011 IA 8453-S Instructions

The IA 8453-S must be completed and then signed by the president or other duly authorized officer.

Enter the name and Federal Employer Identification Number (FEIN) of the S corporation at the top of the form.

Complete Part I, Return Information, using amounts from the Iowa Income Tax Return for S Corporations.

Part II – Declaration of Officer

1. Verify the accuracy of the tax return.
2. Read, sign and date the form.
3. Return the completed form to the ERO or paid preparer if using one.

Note: The IA 8453-S should be retained for three years from the due date or filing date, whichever is later.

Part III – Declaration of Electronic Return Originator (ERO) and Paid Preparer

This section is completed only if the return is filed through an ERO or paid preparer.

1. Complete Part III, Declaration of ERO and Paid Preparer.
2. Provide the officer with a copy of the signed IA 8453-S or corrected IA 8453-S if changes are made.
3. Provide the officer with a signed copy of the tax return including all attachments.
4. Retain the signed IA 8453-S and all attachments for three years from the due date or filing date, whichever is later.

File and Pay Electronically. Good for the environment. Good for you.

DO NOT MAIL THE IA 8453-S. Keep it with your records for at least three years.